

REQUEST FOR TRANSFER FROM THE RESERVE FUND

Request is hereby made for the following transfer from the Reserve Fund in accordance with Chapter 40, Section 6 of the Massachusetts General Laws.

1. Amount requested: \$ \$11,000.00
2. To be transferred to account number 001-5-141-5302
Account Title BOA Legal
3. Present balance in said line item appropriation: \$6,888.00

The amount requested will be used for (give specific purpose): Payment of a portion of expert appraisal services rendered by Sansoucy Associates (Invoice #0026098 dated May 18, 2023 attached). The requested amount will cover most of the shortfall in this line item, allowing a total departmental balance sufficient to cover the other anticipated bills for FY23. This bill was recently received (May 30, 2023) and is for services rendered as a result of litigation with JaDuke Inc. in the amount of \$21,936.17. It is estimated that we are able to cover \$11,000.00 through remaining budget funds. We are seeking an additional \$11,000.00.

This expenditure is extraordinary and/or unforeseen for the following reasons: The total amount budgeted for Legal this year was \$10,500. Previous litigation earlier in the year (a separate matter) used approximately 65% of the total amount budgeted. The circumstances surrounding litigation matters are very difficult to budget for several reasons: 1) we do not know nor can we control when the trial dates for hearings are scheduled and 2) we are unable to calculate or anticipate actual costs of consultants or legal services as these numbers are dependent upon the complexity of each case. I would like to add that in the past, legal costs for many matters have been avoided because the Director of Assessing has represented the Town at the Appellate Tax Board without legal counsel. However, in some cases (particularly those with significant assessed values) it is necessary and judicious to bring in experts (which, as this invoice shows, is often very costly).

The Board of Assessors is not scheduled to meet again until June 26, 2023. At that time I will inform them of this Request. Please note that the Board of Assessors has continuously been informed of the JaDuke litigation throughout the ATB hearing process including meeting with the taxpayers in person on several occasions and offering a settlement amount.

Karen Mitchell
Officer/Department Head

Date: May 30 2023

ACTION OF OVERSIGHT BOARD

Date of Meeting: _____ Number present & voting: _____

Transfer recommended in the amount of \$ _____ Transfer disapproved: _____

Chairperson _____

ACTION OF FINANCE COMMITTEE

Date of Meeting: _____

Number present & voting: _____

Transfer voted in the amount of \$ _____

Transfer disapproved: _____

Chairperson, Finance Committee



SANSOUCY
ASSOCIATES

Complex Utility and Property Valuations, and Regulatory Consulting

Town of Montague

MAY 30 2023

Assessors Office

Town of Montague, MA
Karen M. Tonelli
One Avenue A
Turners Falls, MA 01376

INVOICE NO : 0026098-IN

DATE : 05/18/2023

RE : FY22 Jaduke Appeal
Consulting

PAGE NO : 1

Invoice reflects 50% courtesy discount

For Professional Services Rendered Through 4/30/2023 :

<u>Performed By</u>	<u>Description</u>	<u>Hours</u>	<u>Amount</u>
Clerical	SEE ATTACHED	9.00	675.02
G. Sansoucy	SEE ATTACHED	43.00	7,525.00
Technical Personnel	SEE ATTACHED	119.00	13,387.48

TOTAL LABOR: \$ 21,587.50

Printing & Reproduction

348.67

TOTAL EXPENSES: \$ 348.67

TOTAL EXPENSES:

TOTAL INVOICE: \$ 21,936.17

11,000

11,000.5

Sansoucy Associates

148 Main Street, Lancaster, NH 03584 Tel: 603.788.4000 gsansoucy@sansoucy.com
101 Gulliver Street, Fountain Inn, SC 29644 Tel: 864.408.7988 msansoucy@sansoucy.com
Remittance Address: 86 Reed Road, Lancaster, NH 03584

DETAIL WORK IN PROCESS REPORT

SORTED BY CLIENT CODE - DETAIL BY CATEGORY

CATEG	W.C.	DESCRIPTION	DATE	EMPLY NAME	B T T X	COMMENT	HOURS	RATE	AMOUNT
CLIENT CODE:		MONTAGU	Town of Montague, MA						
JOB CODE:		4154	FY22 Jaduke Appeal Consulting						
					STANDARD				
LAB	CLR	Clerical	03/13/23	HUNL Clerical #52	B NT	Scanned discovery received in to server. Indexed discovery.	2.50	150.000	375.00
LAB	CLR	Clerical	03/14/23	HUNL Clerical #52	B NT	Saved documents to server and indexed.	0.50	150.000	75.00
LAB	CLR	Clerical	03/27/23	HUNL Clerical #52	B NT	Combined, bates stamped, indexed, and filed discovery received in.	0.75	150.000	112.50
LAB	CLR	Clerical	04/03/23	HUNL Clerical #52	B NT	Worked on appendices, index, and report.	4.00	150.000	600.00
LAB	CLR	Clerical	04/07/23	HUNL Clerical #52	B NT	Indexed documents for addendum.	0.50	150.000	75.00
LAB	CLR	Clerical	04/10/23	HUNL Clerical #52	B NT	Transcribed questions for direct exam.	0.75	150.000	112.50
LAB	GES	G. Sansoucy	03/17/23	APPR Sansoucy G.	B NT	Worked on appeal.	1.00	350.000	350.00
LAB	GES	G. Sansoucy	03/28/23	APPR Sansoucy G.	B NT	Worked on appeal.	2.00	350.000	700.00
LAB	GES	G. Sansoucy	03/30/23	APPR Sansoucy G.	B NT	Worked on valuation.	3.00	350.000	1050.00
LAB	GES	G. Sansoucy	03/31/23	APPR Sansoucy G.	B NT	Worked on Jaduke appraisal.	3.00	350.000	1050.00
LAB	GES	G. Sansoucy	04/03/23	APPR Sansoucy G.	B NT	Worked on report.	3.00	350.000	1050.00
LAB	GES	G. Sansoucy	04/05/23	APPR Sansoucy G.	B NT	Prepared for site tour.	1.00	350.000	350.00
LAB	GES	G. Sansoucy	04/06/23	APPR Sansoucy G.	B NT	Traveled to and attended site tour. Met with K. Tonelli. Traveled back.	12.00	350.000	4200.00
LAB	GES	G. Sansoucy	04/07/23	APPR Sansoucy G.	B NT	Talked to K. Tonelli. Prepared for trial.	3.00	350.000	1050.00
LAB	GES	G. Sansoucy	04/09/23	APPR Sansoucy G.	B NT	Prepared for trial.	4.00	350.000	1400.00
LAB	GES	G. Sansoucy	04/10/23	APPR Sansoucy G.	B NT	Attended trial.	10.00	350.000	3500.00
LAB	GES	G. Sansoucy	04/11/23	APPR Sansoucy G.	B NT	Revised report.	1.00	350.000	350.00
LAB	RES	Technical Personn	03/13/23	SANA ResearchTech22	B NT	Reviewed material sent by K. Tonelli for Jaduke building. Updated pole and conduit costs. Digitized blueprints at Staples.	6.25	225.000	1406.25
LAB	RES	Technical Personn	03/17/23	SANA ResearchTech22	B NT	Reviewed documents received in. Job planning.	2.50	225.000	562.50
LAB	RES	Technical Personn	03/20/23	SANA ResearchTech22	B NT	Plan review. Worked on valuation.	4.50	225.000	1012.50
LAB	RES	Technical Personn	03/21/23	SANA ResearchTech22	B NT	Worked on cost approach. Phone call with K. Tonelli.	7.00	225.000	1575.00
LAB	RES	Technical Personn	03/27/23	SANA ResearchTech22	B NT	Reviewed K. Tonelli's sales. Developed cost approach.	6.50	225.000	1462.50
LAB	RES	Technical Personn	03/28/23	SANA ResearchTech22	B NT	Developed cost and sales approaches.	9.00	225.000	2025.00
LAB	RES	Technical Personn	03/29/23	SANA ResearchTech22	B NT	Developed sales and income approaches.	6.50	225.000	1462.50
LAB	RES	Technical Personn	03/30/23	SANA ResearchTech22	B NT	Worked on report.	9.00	225.000	2025.00
LAB	RES	Technical Personn	03/31/23	SANA ResearchTech22	B NT	Worked on report.	10.00	225.000	2250.00
LAB	RES	Technical Personn	04/02/23	SANA ResearchTech22	B NT	Worked on report.	3.50	225.000	787.50
LAB	RES	Technical Personn	04/03/23	COLE ResearchTech23	B NT	Worked on report.	2.50	225.000	562.50
LAB	RES	Technical Personn	04/03/23	SANA ResearchTech22	B NT	Worked on report and appendices.	9.00	225.000	2025.00
LAB	RES	Technical Personn	04/05/23	SANA ResearchTech22	B NT	Prepared for site visit. Proofed report.	3.75	225.000	843.75
LAB	RES	Technical Personn	04/06/23	SANA ResearchTech22	B NT	Traveled to and conducted inspection of subject site and comparable sites.	12.50	225.000	2812.50
LAB	RES	Technical Personn	04/07/23	SANA ResearchTech22	B NT	Organized site inspection notes. Updated Jaduke valuation, worked on addendum. Prepared for trial.	9.00	225.000	2025.00
LAB	RES	Technical Personn	04/10/23	SANA ResearchTech22	B NT	Prepared for and attended ATB trial via Zoom.	9.75	225.000	2193.75
LAB	RES	Technical Personn	04/11/23	SANA ResearchTech22	B NT	Revised report.	4.25	225.000	956.25
LAB	RES	Technical Personn	04/12/23	SANA ResearchTech22	B NT	Revised report.	2.00	225.000	450.00
LAB	RES	Technical Personn	04/14/23	SANA ResearchTech22	B NT	Finalized and submitted report.	1.50	225.000	337.50
CATEGORY LAB LABOR-BILLABLE TOTALS:							171.00		43175.00
JOB 4154 FEE TOTALS:							171.00		43175.00

DETAIL WORK IN PROCESS REPORT

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CLIENT CODE:		MONTAGU							
JOB CODE:		4154							
			Town of Montague, MA						
			FY22 Jaduke Appeal Consulting		STANDARD				
EXP	PRN	Printing & Reprod	03/13/23	SANG SANSOUCY G.	E NT	Staples - Plan digitizing.			15.84
EXP	PRN	Printing & Reprod	03/30/23	SANG SANSOUCY G.	E NT	Printing & Reproduction - Discovery, 468 color copies @ \$0.50/copy.			234.00
EXP	PRN	Printing & Reprod	04/05/23	SANG SANSOUCY G.	E NT	Printing & Reproduction - Site tour documents, 503 color copies @ \$0.50/copy.			251.50
EXP	PRN	Printing & Reprod	04/17/23	SANG SANSOUCY G.	E NT	Printing & Reproduction - Report copies, 392 color copies @ \$0.50/copy.			196.00
CATEGORY EXP EXPENSES-BILLABLE TOTALS:									697.34
JOB 4154 EXPENSE TOTAL:									697.34
CLIENT MONTAGU TOTALS:							171.00		43872.34
REPORT TOTALS:							171.00		43872.34

[illegible]

April 2023 YEAR								
DATE	JOB #	JOB NAME	DESCRIPTION	BLACK & WHITE # OF COPIES 8 1/2 x 11 8 1/2 x 14	SINGLE - COLOR # OF COPIES 8 1/2 x 11 8 1/2 x 14	DOUBLE - COLOR # OF COPIES 8 1/2 x 11 8 1/2 x 14	BLACK & WHITE # OF COPIES 11 x 17	SINGLE - COLOR # OF COPIES 11 x 17 (# x 2)
4/5/23	4154	Jadelle appreci	Site tour Docs					
4/12/23	4153	Jadelle appreci	Report x 2			250		3
4/12/23	4153	Jadelle appreci	Report x 2			190		

1 4

Staples

804 Meadow St
Littleton, NH 03561
603-444-5255

Site

Montague

Commerce Appeal

Store: 1043

Register: 5

Date: 3/13/23

Time: 5:54 PM

Transaction: 6175

Cashier: 1965895

REWARDS NUMBER 4047810843

Qty	Item	Price	Amount
1	NXT 2.0 32GB 1 P	9.99	9.99 N
	718103425070		

***** Order Number 2235171654*****

WIDE FORMAT SCANNI

Plan digitizing

8 19678170 2235171654 15.84 N

Questions on Customer Order 2235171654
Call your local Staples Store

***** POSTED *****

Total 25.83

AMERICAN EXPRESS

USD\$25.83

Card No. : XXXXXXXXXXXX1085 [C]

Chip Read

Auth No. : 871351

ID. : A000000025010801

Staples,
the working and learning store.
Discover every tool to take on tomorrow
including products, services
and inspiration that help you